

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,

-against-

CHARLES GRIFFIN,

Defendant.

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ERIC KOMITEE, United States District Judge:

The United States of America brought this action against Charles Griffin to obtain a judgment for certain unpaid federal tax liabilities pursuant to 26 U.S.C. § 7402(a). The Defendant failed to appear or otherwise defend against this action. At the Plaintiff's request, the Clerk of the Court entered a Certificate of Default on December 17, 2019. ECF No. 9. On December 18, 2019, the Plaintiff moved for default judgment, ECF No. 10, and the Court referred that motion to Magistrate Judge Peggy Kuo for a Report and Recommendation (R&R). See Minute Entry dated Feb. 10, 2020.

On September 15, 2020, Judge Kuo issued an R&R recommending that the Court grant Plaintiff's motion for default judgment and award damages of \$2,468,907.22, plus interest. ECF No. 16. Neither party has filed an objection to the R&R and the time to do so has expired. 28 U.S.C. § 636(b)(1); Fed. R. Civ.

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P. 72(b). Accordingly, the Court reviews the R&R for clear error on the face of the record. See Advisory Comm. Notes to Fed. R. Civ. P. 72(b); accord *Gesualdi v. Mack Excavation & Trailer Serv., Inc.*, No. 09-CV-2502, 2010 WL 985294, at *1 (E.D.N.Y. Mar. 15, 2010). Having reviewed the record, the Court finds no clear error. Accordingly, the Court adopts the R&R in its entirety pursuant to 28 U.S.C. § 636(b)(1).

Therefore, the Court grants the Plaintiff's motion for default judgment and awards damages as set forth in the R&R: Plaintiff shall recover damages from the Defendant in the total amount of \$2,468,907.22, plus interest accruing from December 19, 2019 until the date the judgment is paid in full, at the rate set forth in 26 U.S.C. § 6621, compounded daily pursuant to 26 U.S.C. § 6622. The Clerk of Court is respectfully directed to enter judgment and close this case.

SO ORDERED.

/s Eric Komitee
ERIC KOMITEE
United States District Judge

Dated: November 25, 2020
Brooklyn, New York